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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: **Minoru MATSUI et al.**

Group Art Unit: **3751**

Serial Number: **10/528,695**

Examiner: **Kristie Annette Mahone**

Filed: **March 22, 2005**

Confirmation Number: **4034**

For: **TOILET DEVICE**

Attorney Docket Number: **052289**

Customer Number: **38834**

AMENDMENT AFTER FINAL

Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

May 7, 2007

Sir:

This paper is filed in response to the Office Action dated February 7, 2007.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims begin on page 5 of this paper.

Remarks begin on page 7 of this paper.